IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

MONDAY, THE 21ST AUGUST 2006 / 30TH SRAVANA 1928

ST.Rev..No. 96 of 2003()

TA.283/1999 of AGRL.I.T. ADDL.BENCH,PALAKKAD
.....

REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA, REP. BY DEPUTY COMMISSIONER (LAW), COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI. V.V. ASOKAN.

RESPONDENT/APPELLANT/APPELLANT/ASSESSEE:

M/S. KAIPALLIL RUBBERS (P) LTD., THANGALLOOR.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.G.APPAN

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 21/08/2006,THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

- - - -

turn over of field latex as this court held that there is no manufacture involved in centrifuging of latex. Moreover, respondent's further case is that under SRO 1729/93 respondent is entitled to exemption on purchase turn over of field latex, which is also an item taxable at the point of last purchase in the State because industrial units, which were granted exemption on their sale of products were also granted exemption on purchase of goods taxable at the last purchase point. Even though the Special Government Pleader submitted that the State has filed appeal against the Full Bench decision of this Court, we feel that the petitioner is entitled to exemption by way of notification SRO 1729/93.

In such circumstances, we find no ground to interfere with the order of the Tribunal. Sales Tax Revision Case is therefore dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

sb

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

- - - -